

**ENTERPRISE ZONE,
RIVER EDGE REDEVELOPMENT ZONE,
AND HIGH IMPACT BUSINESS
TAX INCENTIVES**

CALENDAR YEAR 2013

Submitted by

**The Illinois Department of Revenue
Under section 8.1(d) of the Illinois Enterprise Zone Act
20 ILCS 655/8.1(d) (2012)**

August 1, 2014

**Illinois Department of Revenue's
Report on Enterprise Zone, River Edge Redevelopment Zone and
High Impact Business Tax Incentives**

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STATE OF ILLINOIS

DEPARTMENT OF REVENUE

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BRIAN HAMER
Director

PAT QUINN
Governor

August 1, 2014

Mr. Adam Pollet, Director
Illinois Department of Commerce and
Economic Opportunity
and Chairman, Enterprise Zone Board
James R. Thompson Center
100 W. Randolph Street
Chicago, IL 60601

Dear Director Pollet:

In accordance with section 8.1(d) of the Illinois Enterprise Zone Act, 20 ILCS 655/8.1(d), I am enclosing the Illinois Department of Revenue's (IDOR) 2014 Report on Enterprise Zone, River Edge Redevelopment Zone (RERZ) and High Impact Business Tax Incentives. The report details the tax expenditure, job creation and capital investment data for the calendar year 2013 disclosed to IDOR by those receiving the tax incentives, with corroborating reports submitted by utility service providers.

Procedures

The data in this report was gathered from several sources statutorily required to provide information to IDOR.

Section 8.1(a) of the Illinois Enterprise Zone Act requires businesses that "receiv[e] tax incentives due to [their] location within an Enterprise Zone," and businesses designated High Impact Businesses by the Department of Commerce and Economic Opportunity, to detail the tax incentives they received in 2013, 20 ILCS 655/8.1(a) (2012). Six hundred and thirty-six businesses located in an Enterprise Zone, and thirteen High Impact Businesses filed reports. Each report disclosed "the total Enterprise Zone or High Impact Business tax benefits received by the business broken down by incentive category and enterprise zone,"¹ *Id.* Section 10-10.2(a) of the River

¹ The incentive categories include: sales tax, see 35 ILCS 120/5k, 5(l) (2012), 35 ILCS 120/1(e), 1(j) (2012); utility tax, 35 ILCS 173/5-50 (2012), 220 ILCS 5/9-222, 9-222.1 (2012); income tax, 35 ILCS 5/201(f) (2012), and property tax, 35 ILCS 200/18-170 (2012).

Edge Redevelopment Zone Act, 65 ILCS 115/10-10.2(a) (2012), requires identical reports from those businesses receiving tax incentives because of their location in a RERZ. Four businesses filed RERZ reports.

Section 8.1(a-5) of the Illinois Enterprise Zone Act requires any "contractor or other entity that has been issued an Enterprise Zone Building Materials Exemption Certificate" to report the total value of tax exempt building materials purchased using the certificate. Section 10-10.2(a-5) of the River Edge Redevelopment Zone Act requires identical reports from contractors issued an RERZ exemption certificate. The statutory amendment requiring reporting from holders of building materials exemption certificates was not in place for the 2012 reporting year. It is new this year.

IDOR began issuing building materials exemption certificates under the statute on July 1, 2013. The value of exempt building materials purchased before July 1, 2013, was reported by the businesses for which the materials were purchased. The value of exempt building materials purchased on or after July 1, 2013, was reported by the contractors or other entities that made the purchases. The Department received reports from 1,138 holders of building materials exemption certificates.

Businesses located in an Enterprise Zone or RERZ, and High Impact Businesses, also are exempt from the Illinois Gas Revenue Tax, Electricity Excise Tax, and the Telecommunications Excise Tax, 220 ILCS 5/9-222, 5/9-222.1A (2012). Section 8.1(b) of the Illinois Enterprise Zone Act required providers of utility services to "itemize[e] the amount of the deduction taken under [each utility tax] act due to the location of a business in an Enterprise Zone or its designation as a High Impact Business," 20 ILCS 655/8.1(b) (2012). Section 10-10.2(b) of the River Edge Redevelopment Zone Act required utility providers to report the same data for businesses located in any of the State's four RERZs, 65 ILCS 115/10-10.2(b) (2012). IDOR received twenty reports from providers of utility services.

The General Assembly repealed the statutory requirement that zone administrators report jobs and investment data to the Department. Consequently, the Department did not receive reports from administrators. The jobs and investment data in this report are derived from the reports submitted by businesses.

In summary, the data in this report comes from the mandatory business reports submitted under section 8.1(a) and 8.1(a-5) of the Enterprise Zone Act and 10-10.2(a) and 10-10.2(a-5) of the River Edge Redevelopment Zone Act. Reports were submitted to IDOR electronically. Data covered the 2013 calendar year – January 1, 2013-December 31, 2013.

Limitations

This report identifies the costs to the state, and the jobs and investment associated with the Enterprise Zone, River Edge Redevelopment Zone, and High Impact Business programs for 2013. The information was reported by the businesses receiving

the benefits, and making the employment and capital investments. In order to confirm the data's accuracy, the information reported by the businesses through the Department's website was checked against other information available to IDOR, including tax returns, prior reports by businesses, information from DCEO and other state agencies, and publicly available information. IDOR also performed statistical analysis to determine the accuracy and reliability of submitted information. While measures are taken to confirm the accuracy of the reported data, it may contain errors due to some businesses failing to report, misunderstandings regarding the reporting requirements, or errors in identifying and calculating the type and value of incentives.

Summary of Data

This report details the costs to the State of the tax incentives provided to High Impact Businesses and businesses located in Enterprise Zones and River Edge Redevelopment Zones. It also includes data on property tax abatement reported by businesses located in Enterprise Zones and River Edge Redevelopment Zones. This report does not quantify the value of exemptions from other local taxes or the local portion of State taxes.

In 2013, Enterprise Zone, River Edge Redevelopment Zone, and High Impact Business tax incentives resulted in the State foregoing an estimated \$114.4 million in tax revenue. Tax expenditures in 2013 are comparable to those reported in IDOR's 2012 report of \$115 million. As compared to 2012, Enterprise Zone tax expenditures increased from \$103 million to \$106 million, while High Impact Business tax expenditures decreased from \$11 million to \$8 million.

The programs resulted in a self-reported increase of 4,189 jobs in Illinois and capital investment of \$4.0 billion in 2013. The number of jobs created is down from the 2012 report of 4,671, though self-reported investment is up from \$3.7 billion reported in 2012. The most costly incentives continue to be the Electricity Excise Tax exemption (\$23.8 million), the Expanded Machinery and Equipment Sales Tax exemption (\$23.5 million), and the Building Materials sales tax exemption (\$21.8 million). These incentives also were the most costly in 2012.

Geographically, the areas of the state that received the most in Enterprise Zone tax benefits were Northwestern Illinois (\$21.8 million) and West Central Illinois (\$36.8 million). This remains constant from 2012, when the amounts received were \$27.8 million and \$31.0 million, respectively. Northeastern Illinois, where Chicago and the surrounding suburbs are located, received \$15.1 million in 2013, down from \$18.0 million in 2012.

The value of all exemptions, broken down by exemption category and by Enterprise Zone, is included on the table contained in this report. Investment and jobs data reported to IDOR also is provided in the attached tables, broken down by Enterprise Zone. Exemption and job creation data for High Impact Businesses are

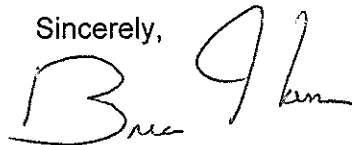
Mr. Adam Pollet, Director
August 4, 2014
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reported in the aggregate to comply with the requirements of section 8.1(d) of the Illinois Enterprise Zone Act. The report also includes charts breaking down the total tax expenditures by category and by geographic region.

Conclusion

The submission of this report fulfills IDOR's duty under section 8.1(d) of the Illinois Enterprise Zone Act, 20 ILCS 655/8.1(d) (2012). Reporting on 2014 tax incentives, job creation and investment will occur in 2015. A report will be produced and provided to DCEO no later than August 1, 2015.

Sincerely,

A handwritten signature in black ink, appearing to read "Brian Hamer", with a stylized flourish at the end.

Brian Hamer
Director

Enterprise Zone Incentive Reporting 2013 - Tax Expenditures (all \$ in thousands)

Zone Name ¹	-----Sales Tax-----				-----Utility Taxes-----			Income --Tax--	Total State Tax Expenditures ⁴	Net Property Tax ⁵
	Building Materials	M&E Manufacturing	Pollution Control	Other Sales Tax ²	Telecom	Natural Gas ³	Electricity	Investment Credit		
Total	18,753	21,108	2,563	166	3,805	17,212	22,640	19,986	106,260	14,716
ALTAMONT	27	-	-	-	-	-	-	0	27	-
AMERICAN BOTTOMS	359	20	-	-	2	343	30	1	756	-
BARTONVILLE/BELLEVUE/PEORIA COUNTY	94	350	63	-	-	160	1,443	38	2,149	81
BEARDSTOWN	-	116	19	-	-	119	440	21	714	6
BELLEVILLE	17	-	-	-	14	50	124	16	222	-
BELVIDERE/BOONE COUNTY	41	43	-	-	2	383	474	63	1,007	1,768
BENTON/FRANKLIN COUNTY	496	-	-	-	-	-	-	0	496	-
BLOOMINGTON/NORMAL/MCLEAN COUNTY	274	53	-	-	36	622	206	197	1,387	-
BUREAU/PUTNAM COUNTY	133	-	-	-	0	4	26	16	179	5
CAIRO/ALEXANDER COUNTY	-	-	-	-	-	-	-	0	0	-
CAL-SAG	2	-	-	166	-	173	-	51	391	-
CALUMET REGION	188	-	-	-	-	219	24	49	479	-
CANTON/FULTON COUNTY	-	-	-	-	-	-	-	-	-	285
CARMI/WHITE COUNTY	370	-	2	-	-	-	-	1	373	-
CENTRALIA AREA	13	-	-	-	-	0	-	6	18	52
CHAMPAIGN/CHAMPAIGN COUNTY	375	121	-	-	20	18	627	187	1,348	64
CHICAGO HEIGHTS	51	396	11	-	7	64	422	22	974	-
CHICAGO I	35	13	-	-	10	56	46	121	280	-
CHICAGO II	935	-	-	-	0	3	81	1,027	2,045	-
CHICAGO III	387	856	-	-	3	79	380	111	1,817	251
CHICAGO IV	1,637	352	-	-	174	59	167	218	2,608	21
CHICAGO V	16	-	-	-	4	34	61	43	158	-
CHICAGO VI	168	-	-	-	-	-	-	20	188	-
CICERO	64	-	-	-	2	30	38	270	403	-
CLARK COUNTY	38	-	-	-	-	-	-	26	64	11
COLES COUNTY	286	10	-	-	10	86	152	2,249	2,794	33
DANVILLE/TILTON/VERMILION COUNTY	479	4	-	-	0	0	20	225	728	981
DECATUR/MACON COUNTY	908	5,702	273	-	728	1,621	3,744	1,036	14,012	182
DES PLAINES RIVER VALLEY	8	988	183	-	14	251	275	486	2,205	-
EAST PEORIA	238	2,051	339	-	3	319	615	314	3,880	-
EAST ST. LOUIS AREA	25	-	-	-	-	-	-	328	353	-
EFFINGHAM/EFFINGHAM COUNTY	21	-	-	-	2	2	17	174	216	469
ELGIN	-	-	-	-	-	-	-	14	14	-
FAIRFIELD/WAYNE COUNTY	34	-	-	-	-	-	-	1	35	-
FLORA/CLAY COUNTY	40	3	-	-	3	11	143	17	217	104
FORD HEIGHTS/SAUK VILLAGE	-	-	-	-	-	-	-	2	2	-
FREEPORT/STEPHENSON COUNTY	195	-	-	-	0	189	-	41	425	326
GALESBURG	225	-	-	-	-	-	-	28	253	-
GATEWAY COMMERCE CENTER	48	-	-	-	-	-	-	403	451	-
GREENVILLE/SMITHBORO	32	-	-	-	-	-	-	0	32	-
HARVEY/PHOENIX/HAZEL CREST	5	-	-	-	-	-	-	95	100	-
HOFFMAN ESTATES	-	-	-	-	1,567	1	130	0	1,698	-
ILLINOIS VALLEY	132	51	-	-	-	108	190	311	792	430
JACKSON COUNTY	42	-	-	-	-	-	-	9	51	313
JACKSONVILLE/MORGAN COUNTY	53	-	-	-	-	16	2,313	0	2,382	-

Enterprise Zone Incentive Reporting 2013 - Tax Expenditures (all \$ in thousands)

Zone Name ¹	-----Sales Tax-----				-----Utility Taxes-----			Income --Tax--	Total State Tax Expenditures ⁴	Net Property Tax ⁵
	Building Materials	M&E Manufacturing	Pollution Control	Other Sales Tax ²	Telecom	Natural Gas ³	Electricity	Investment Credit		
JO-CARROLL	4	31	480	-	-	-	-	1	516	18
JOLIET ARSENAL	187	-	-	-	-	-	-	36	223	-
KANKAKEE COUNTY (MANTENO)	1	-	-	-	-	-	-	0	1	-
KANKAKEE RIVER VALLEY	157	56	-	-	11	47	-	103	375	12
KEWANEE	136	-	-	-	-	-	-	25	161	-
LAWRENCEVILLE/LAWRENCE COUNTY	0	-	-	-	-	-	-	1	1	-
LEE COUNTY/OGLE COUNTY	357	174	-	-	2	8	22	44	608	256
LINCOLN/ELKHART/LOGAN CO.	41	28	-	-	-	45	-	33	146	825
MACOMB/MCDONOUGH COUNTY	173	-	-	-	-	-	-	100	274	-
MACOUPIN COUNTY	-	-	-	-	-	-	-	0	0	-
MARSHALL COUNTY/STARK COUNTY	-	105	-	-	0	0	2	52	160	77
MASSAC COUNTY	35	-	10	-	-	7	46	1	99	34
MAYWOOD	86	-	-	-	-	-	-	1	87	-
MCCOOK/HODGKINS	368	-	-	-	116	56	104	76	719	-
MCLEANSBORO/HAMILTON COUNTY	352	-	-	-	-	-	-	-	352	-
MENDOTA/LASALLE COUNTY	3	-	-	-	-	17	-	29	49	-
MIDAMERICA ST. CLAIR COUNTY	93	-	-	-	-	-	-	3	95	-
MONMOUTH	-	448	-	-	5	12	6	1	471	164
MONTGOMERY COUNTY	70	-	-	-	-	-	-	3	73	-
MORTON	268	-	3	-	-	-	95	44	410	76
MOUND CITY/PULASKI CITY/MOUNDS	-	-	-	-	-	-	-	0	0	-
MT. CARMEL	1	-	-	-	-	-	-	22	24	-
MT. VERNON/JEFFERSON COUNTY	619	-	-	-	-	4	62	182	867	63
NASHVILLE/WASHINGTON COUNTY	726	52	1,097	-	5	148	250	46	2,325	246
OLNEY/NEWTON/JASPER COUNTY/RICHLAND COUNTY	280	275	23	-	-	-	-	18	595	-
OTTAWA/LASALLE COUNTY/GRUNDY CO.	45	-	-	-	0	-	-	34	79	27
PEKIN/TAZEWELL COUNTY	67	51	-	-	-	-	-	1	119	410
PEORIA	282	39	-	-	559	2,821	581	341	4,623	563
PERRY	86	-	-	-	-	-	-	4	90	-
QUAD CITIES	471	-	-	-	337	87	398	538	2,257	-
QUINCY/ADAMS COUNTY/BROWN COUNTY	2,507	338	1	-	54	289	472	120	3,781	594
RANTOUL	757	-	-	-	-	-	-	1	758	-
RIVERBEND	77	2,875	8	-	45	4,120	4,156	7,013	18,294	48
ROBINSON/CRAWFORD COUNTY	45	1,430	-	-	8	1,636	1,536	0	4,657	328
ROCK ISLAND	67	-	-	-	-	-	-	18	84	0
ROCKFORD	55	-	-	-	-	-	45	38	138	1,152
SALEM/MARION COUNTY	7	-	-	-	1	2	116	2	128	-
SALINE COUNTY	79	-	-	-	-	-	-	70	149	3
SOUTH BELOIT/ ROCKTON/ WINNEBAGO COUNTY	-	-	-	-	-	-	-	0	0	-
SPRINGFIELD	9	-	-	-	-	-	-	64	73	-
STREATOR AREA	193	-	-	-	-	-	-	13	206	2,325
SUMMIT/BEDFORD PARK	3	-	-	-	-	10	213	145	370	-
SW MADISON COUNTY	254	1,797	-	-	39	2,649	1,315	315	6,369	-
TAYLORVILLE/CHRISTIAN COUNTY	203	584	-	-	-	-	-	1	787	-
URBANA	24	-	-	-	0	34	80	15	153	8

Enterprise Zone Incentive Reporting 2013 - Tax Expenditures (all \$ in thousands)

Zone Name ¹	-----Sales Tax-----				-----Utility Taxes-----			Income --Tax--	Total State Tax Expenditures ⁴	Net Property Tax ⁵
	Building Materials	M&E Manufacturing	Pollution Control	Other Sales Tax ²	Telecom	Natural Gas ³	Electricity	Investment Credit		
VANDALIA/FAYETTE COUNTY/BROWNSTOWN	94	-	-	-	-	7	-	10	111	-
WASHINGTON	52	85	-	-	-	2	58	22	219	0
WAUKEGAN/NORTH CHICAGO	-	-	-	-	-	-	-	3	3	-
WEST FRANKFORT	26	-	-	-	-	-	-	0	27	712
WESTERN ILLINOIS ECONOMIC DEVELOPMENT AUTHORITY	-	-	-	-	-	-	-	-	-	-
WHITESIDE COUNTY/CARROLL COUNTY	678	924	49	-	9	190	853	134	2,837	802
WILLIAMSON COUNTY	252	263	-	-	8	1	43	2,025	2,593	589
Total	18,753	21,108	2,563	166	3,805	17,212	22,640	19,986	106,260	14,716

¹ The Illinois Enterprise Zone Map, and contact information for the administrator of each zone, can be found on the Illinois Department of Commerce and Economic Opportunity (DCEO) website at:
<http://www.illinois.gov/dceo/ExpandRelocate/Incentives/taxassistance/Pages/EnterpriseZone.aspx>

² Other Sales Tax Incentives include exemptions for High Impact Service Facilities, High Impact Service Facility Jet Fuel, Aircraft Maintenance Facility Expanded Machinery and Equipment, Graphic Arts Expanded Machinery and Equipment, and Aircraft Maintenance Facility Designated Tangible Personal Property

³ The natural gas exemption includes the value of the exemptions from the Natural Gas Revenue Tax and the Natural Gas Use Tax.

⁴ Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

⁵ Net Property Tax is the property tax abatement received by a business from local governments, net of any payments made in lieu of taxation to local governments.

Enterprise Zone Incentives Reporting 2013 - Jobs and Investment (all \$ in thousands)

Zone Name ¹	Total State Tax Expenditures ⁴	2013 Employment ⁶	Jobs Created/Lost	Jobs Retained ⁷	Capital Investment ⁸
Total	106,260	136,193	4,927	82,585	3,595,785
ALTAMONT	27	-	-	-	-
AMERICAN BOTTOMS	756	518	20	258	611
BARTONVILLE/BELLEVUE/PEORIA COUNTY	2,149	770	(79)	727	33,835
BEARDSTOWN	714	2,115	(4)	-	7,232
BELLEVILLE	222	1,163	(74)	13	404
BELVIDERE/BOONE COUNTY	1,007	4,941	(171)	135	24,512
BENTON/FRANKLIN COUNTY	496	5	5	-	3,340
BLOOMINGTON/NORMAL/MCLEAN COUNTY	1,387	2,271	13	1,784	85,843
BUREAU/PUTNAM COUNTY	179	964	8	-	7,537
CAIRO/ALEXANDER COUNTY	0	-	-	-	-
CAL-SAG	391	280	9	270	4,414
CALUMET REGION	479	803	20	417	9,738
CANTON/FULTON COUNTY	-	-	-	-	-
CARMI/WHITE COUNTY	373	326	3	326	8,445
CENTRALIA AREA	18	91	22	48	747
CHAMPAIGN/CHAMPAIGN COUNTY	1,348	2,638	22	1,532	107,860
CHICAGO HEIGHTS	974	1,936	36	1,881	60,663
CHICAGO I	280	770	67	688	53,671
CHICAGO II	2,045	1,442	94	698	35,656
CHICAGO III	1,817	4,897	574	4,595	38,233
CHICAGO IV	2,608	4,152	(20)	2,484	39,560
CHICAGO V	158	1,769	76	168	8,912
CHICAGO VI	188	701	434	141	7,584
CICERO	403	1,535	691	135	48,032
CLARK COUNTY	64	134	5	-	778
COLES COUNTY	2,794	2,086	27	583	45,095
DANVILLE/TILTON/VERMILION COUNTY	728	762	37	681	22,515
DECATUR/MACON COUNTY	14,012	9,843	(8)	9,313	227,000
DES PLAINES RIVER VALLEY	2,205	3,648	(562)	2,891	136,267
EAST PEORIA	3,880	5,340	(625)	4,205	318,350
EAST ST. LOUIS AREA	353	56	(4)	23	136
EFFINGHAM/EFFINGHAM COUNTY	216	868	7	709	11,755
ELGIN	14	-	-	-	-
FAIRFIELD/WAYNE COUNTY	35	148	2	-	19
FLORA/CLAY COUNTY	217	1,116	(14)	975	10,957
FORD HEIGHTS/SAUK VILLAGE	2	-	-	-	-
FREEPORT/STEPHENSON COUNTY	425	424	62	92	25,073
GALESBURG	253	86	(5)	19	638
GATEWAY COMMERCE CENTER	451	169	52	117	20,077
GREENVILLE/SMITHBORO	32	105	(12)	-	-
HARVEY/PHOENIX/HAZEL CREST	100	60	5	42	1,095
HOFFMAN ESTATES	1,698	6,723	1,106	6,723	20,583
ILLINOIS VALLEY	792	763	4	235	189,314
JACKSON COUNTY	51	839	20	172	15,750
JACKSONVILLE/MORGAN COUNTY	2,382	1,286	172	-	120,333
JO-CARROLL	516	5	1	1	3,000
JOLIET ARSENAL	223	2,388	1,078	-	102,717

Enterprise Zone Incentives Reporting 2013 - Jobs and Investment (all \$ in thousands)

Zone Name ¹	Total State Tax Expenditures ⁴	2013 Employment ⁶	Jobs Created/Lost	Jobs Retained ⁷	Capital Investment ⁸
KANKAKEE COUNTY (MANTENO)	1	60	(4)	60	140
KANKAKEE RIVER VALLEY	375	3,879	59	1,180	13,374
KEWANEE	161	327	9	87	171,261
LAWRENCEVILLE/LAWRENCE COUNTY	1	133	5	-	7
LEE COUNTY/OGLE COUNTY	608	875	(81)	341	2,277
LINCOLN/ELKHART/LOGAN CO.	146	576	34	95	4,128
MACOMB/MCDONOUGH COUNTY	274	23	(2)	23	65
MACOUPIN COUNTY	0	-	-	-	-
MARSHALL COUNTY/STARK COUNTY	160	316	78	50	2,105
MASSAC COUNTY	99	496	(117)	496	3,826
MAYWOOD	87	31	-	25	279
MCCOOK/HODGKINS	719	2,478	(287)	1,595	69,479
MCLEANSBORO/HAMILTON COUNTY	352	66	4	66	500
MENDOTA/LASALLE COUNTY	49	177	2	54	1,984
MIDAMERICA ST. CLAIR COUNTY	95	-	-	-	-
MONMOUTH	471	1,631	73	1,631	2,373
MONTGOMERY COUNTY	73	484	37	20	15,694
MORTON	410	2,014	(69)	1,890	18,227
MOUND CITY/PULASKI CITY/MOUNDS	0	-	-	-	-
MT. CARMEL	24	-	-	-	-
MT. VERNON/JEFFERSON COUNTY	867	1,551	182	1,026	12,754
NASHVILLE/WASHINGTON COUNTY	2,325	2,714	76	40	29,599
OLNEY/NEWTON/JASPER COUNTY/RICHLAND COUNTY	595	799	1	12	5,686
OTTAWA/LASALLE COUNTY/GRUNDY CO.	79	4,831	249	4,276	72,965
PEKIN/TAZEWELL COUNTY	119	466	(43)	466	12,726
PEORIA	4,623	7,238	161	5,590	83,127
PERRY	90	167	(18)	3	713
QUAD CITIES	2,257	8,835	391	8,256	142,614
QUINCY/ADAMS COUNTY/BROWN COUNTY	3,781	5,800	430	3,468	31,871
RANTOUL	758	71	(6)	14	97
RIVERBEND	18,294	3,755	(140)	1,980	186,957
ROBINSON/CRAWFORD COUNTY	4,657	1,942	(68)	135	50,757
ROCK ISLAND	84	251	(43)	249	15,026
ROCKFORD	138	29	-	29	63
SALEM/MARION COUNTY	128	835	51	835	17,202
SALINE COUNTY	149	339	(2)	54	2,255
SOUTH BELOIT/ ROCKTON/ WINNEBAGO COUNTY	0	-	-	-	-
SPRINGFIELD	73	131	75	20	2,352
STREATOR AREA	206	246	93	92	1,005
SUMMIT/BEDFORD PARK	370	1,775	47	665	137,422
SW MADISON COUNTY	6,369	4,074	315	2,804	382,136
TAYLORVILLE/CHRISTIAN COUNTY	787	142	2	142	30,560
URBANA	153	413	4	59	665
VANDALIA/FAYETTE COUNTY/BROWNSTOWN	111	250	(4)	7	414
WASHINGTON	219	730	60	88	11,274

Enterprise Zone Incentives Reporting 2013 - Jobs and Investment (all \$ in thousands)

Zone Name¹	Total State Tax Expenditures⁴	2013 Employment⁶	Jobs Created/Lost	Jobs Retained⁷	Capital Investment⁸
WAUKEGAN/NORTH CHICAGO	3	245	93	189	4,136
WEST FRANKFORT	27	283	56	24	159,766
WESTERN ILLINOIS ECONOMIC DEVELOPMENT AUTHORITY	-	-	-	-	-
WHITESIDE COUNTY/CARROLL COUNTY	2,837	2,644	2	545	21,485
WILLIAMSON COUNTY	2,593	1,135	128	823	16,158
Total	106,260	136,193	4,927	82,585	3,595,785

¹ The Illinois Enterprise Zone Map, and contact information for the administrator of each zone, can be found on the Illinois Department of Commerce and Economic Opportunity (DCEO) website at: <http://www.illinois.gov/dceo/ExpandRelocate/Incentives/taxassistance/Pages/EnterpriseZone.aspx>

⁴ Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

⁶ 2013 employment was calculated by taking all hours worked by all persons during the year and dividing by 1,820 hours.

⁷ A "retained job" is a "job preserved at a specific facility or site, the continuance of which is threatened by a specific and demonstrable threat." 20 ILCS 655/3(j) (2012).

⁸ Businesses were required to report new capital investment put into service during calendar year 2013. Follow-up discussions and analysis revealed continued misunderstanding of this requirement with many businesses reporting capital investment over longer periods.

River Edge Redevelopment Zone Reporting 2013 - Tax Expenditures (all \$ in thousands)

Zone Name	--Sales Tax--	-----Income Tax-----		Total State Tax Expenditures ⁴	Net Property Tax ⁵
	Building Materials	Investment Credit	Other Income Tax ⁹		
Aurora	-	0	-	0	-
East St. Louis	6	-	-	6	-
Elgin	-	-	-	-	-
Rockford	111	8	15	134	-
Total	117	8	15	140	-

⁴ Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

⁵ Net Property Tax is the property tax abatement received by a business from local governments, net of any payments made in lieu of taxation to local governments.

⁹ Includes the River Edge Environmental Remediation Credit, the River Edge Historic Preservation Credit, the Job Tax Credit, the Dividend Deduction, Interest Deduction, and Contribution Deduction

River Edge Redevelopment Zone Reporting 2013 - Jobs and Investment (all \$ in thousands)

Zone Name	Total State Tax Expenditures⁴	2013 Employment⁶	Jobs Created/Lost	Jobs Retained⁷	Capital Investment⁸
Aurora	0	8	(2)	-	0
East St. Louis	6	-	-	-	-
Elgin	0	-	-	-	-
Rockford	134	55	(8)	26	7,835
Total	140	63	(10)	26	7,835

⁴ Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

⁶ 2013 employment was calculated by taking all hours worked by all persons during the year and dividing by 1,820 hours.

⁷ A “retained job” is a “job preserved at a specific facility or site, the continuance of which is threatened by a specific and demonstrable threat.” 20 ILCS 655/3(j) (2012).

⁸ Businesses were required to report new capital investment put into service during calendar year 2013. Follow-up discussions and analysis revealed continued misunderstanding of this requirement with many businesses reporting capital investment over longer periods.

High Impact Business Incentive Reporting 2013 - Tax Expenditures (all \$ in thousands)

	-----Sales Tax-----			-----Utility Taxes-----			-Income Tax-	Total State Tax Expenditures ⁴
	Building Materials	Expanded Manufacturing M&E	Expanded Graphic Arts M&E	Telecom	Natural Gas ³	Electricity	Investment Credit	
High Impact Businesses	2,921	2,389	-	679	647	1,127	281	8,045

³ The natural gas exemption includes the value of the exemptions from the Natural Gas Revenue Tax and the Natural Gas Use Tax.

⁴ Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

High Impact Business Reporting 2013 - Jobs and Investment (all \$ in thousands)

	Total State Tax Expenditures⁴	2013 Employment ⁶	Jobs Created/Lost	Jobs Retained ⁷	Capital Investment ⁸
High Impact Businesses	8,045	17,338	(728)	13,058	441,618

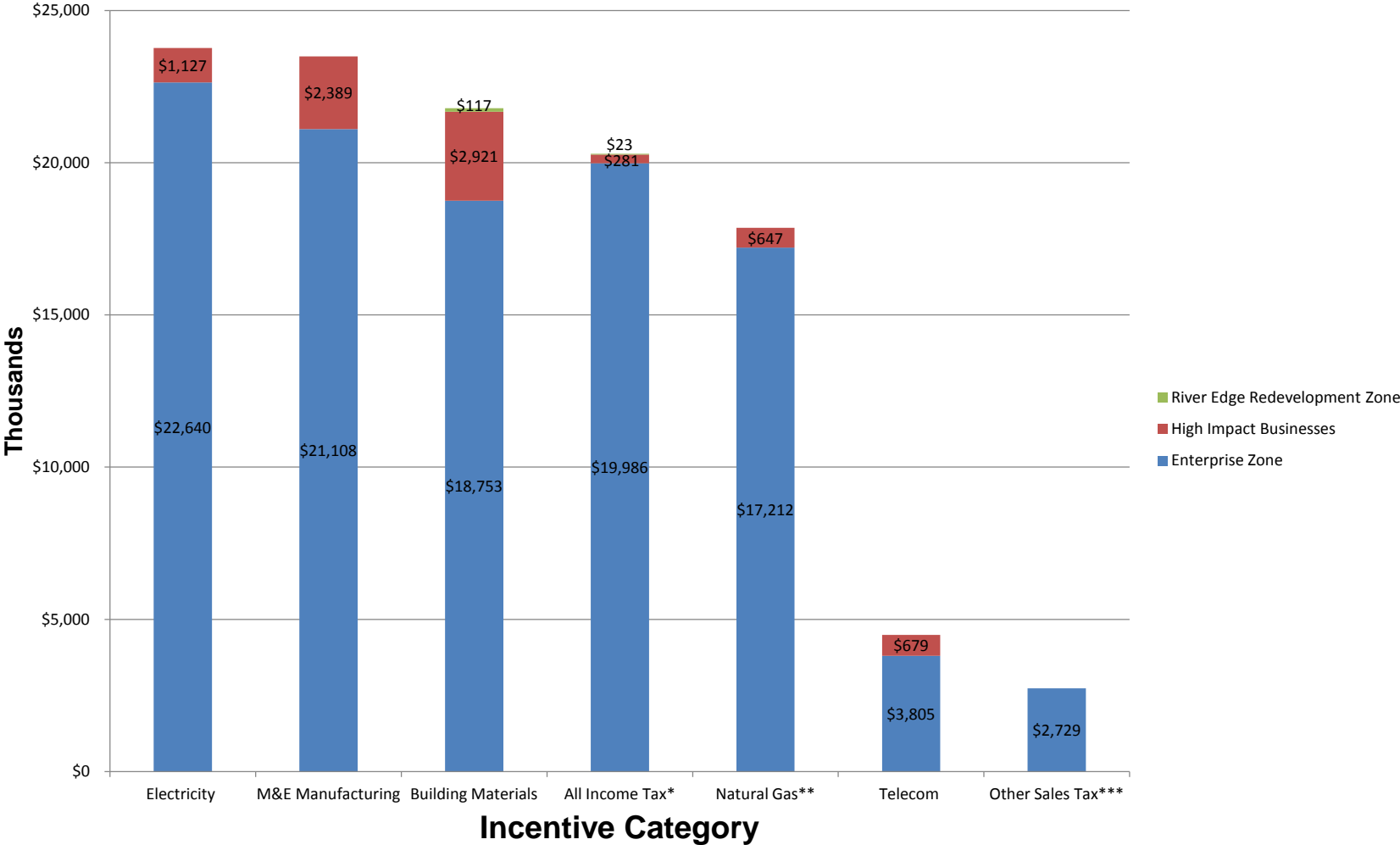
⁴ Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

⁶ 2013 employment was calculated by taking all hours worked by all persons during the year and dividing by 1,820 hours.

⁷ A “retained job” is a “job preserved at a specific facility or site, the continuance of which is threatened by a specific and demonstrable threat.” 20 ILCS 655/3(j) (2012).

⁸ Businesses were required to report new capital investment put into service during calendar year 2013. Follow-up discussions and analysis revealed continued misunderstanding of this requirement with many businesses reporting capital investment over longer periods.

Tax Expenditure Totals by Incentive Category



*Includes the Enterprise Zone Investment Credit, River Edge Redevelopment Zone Investment Credit, River Edge Environmental Remediation Credit, the River Edge Historic Preservation Credit, the Job Tax Credit, the Dividend Deduction, Interest Deduction, Contribution Deduction, and High Impact Business Investment Credit

**Natural Gas Exemption includes exemptions for the Natural Gas Revenue Tax and the Natural Gas Use Tax

***Other Sales Tax Incentives include exemptions for High Impact Service Facilities, High Impact Service Facility Jet Fuel, Aircraft Maintenance Facility Expanded Machinery and Equipment, Graphic Arts Expanded Machinery and Equipment, and Aircraft Maintenance Facility Designated Tangible Personal Property

2013 Enterprise Zone Tax Expenditures by Geographic Region

(All \$ in thousands)

